What is claimed is:

A method of fabricating a semiconductor device comprising:
 depositing an oxide layer, a first conducting layer for a floating gate, a
 dielectric layer, and a second conducting layer for a control gate in sequence on a
 semiconductor substrate including a device isolation layer;

forming gates by removing some part of the oxide layer, the first conducting layer, the dielectric layer, and the second conducting layer;

forming a mask pattern for a self-aligned source over the substrate including the gates;

removing the device isolation layer exposed between the gates;

performing an ion implantation process; and

eliminating damage generated during the ion implantation process or the removal process of the device isolation layer.

2. A method as defined by claim 1, further comprising:
washing the substrate from which the damage has been eliminated through a cleaning process; and

forming an insulating layer over the resulted substrate.

- 3. A method as defined by claim 1, wherein the first and the second conducting layers are formed of polysilicon.
- 4. A method as defined by claim 1, wherein the dielectric layer is an oxide-nitride-oxide (ONO) layer.
- 5. A method as defined by claim 1, wherein the device isolation layer is removed by means of dry etching.

- 6. A method as defined by claim 5, wherein the dry etching is performed by applying a top power between 800W and 1500W under a pressure between 100 mTorr and 300 mTorr.
- 7. A method as defined by claim 5, wherein the dry etching is performed using C₄F₈ between 3 sccm and 5 sccm, CHF₃ between 2 sccm and 6 sccm, O₂ between 1 sccm and 5 sccm, and Ar between 100 sccm and 300 sccm.
- 8. A method as defined by claim 1, wherein the damage generated during the ion implantation process or the removal process of device isolation layer is eliminated by means of a chemical dry etching process.
- 9. A method as defined by claim 8, wherein the chemical dry etching process employs remote plasma in order to prevent ions from entering into a reaction chamber and to allow reaction only by radicals.
- 10. A method as defined by claim 8, wherein the chemical dry etching is an isotropic etching.
- 11. A method as defined by claim 8, wherein the chemical dry etching is performed by applying microwave power between 300W and 500W under a pressure between 200 mTorr and 250 mTorr.
- 12. A method as defined by claim 8, wherein the chemical dry etching is performed using CF₄ between 200 sccm and 280 sccm and O₂ between 40 sccm and 80 sccm.